

Amendment No. 1

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED _____ (Y/N)
 ADOPTED AS AMENDED _____ (Y/N)
 ADOPTED W/O OBJECTION _____ (Y/N)
 FAILED TO ADOPT _____ (Y/N)
 WITHDRAWN _____ (Y/N)
 OTHER _____

1 Committee/Subcommittee hearing bill: Economic Affairs Committee
 2 Representative Young offered the following:

Amendment (with title amendment)

5 Remove everything after the enacting clause and insert:

6 Section 1. Section 213.055, Florida Statutes, is amended
 7 to read:

8 213.055 Declared emergency; waiver or suspension of
 9 specified revenue laws and other requirements. ~~The following~~
 10 ~~actions to waive or suspend a revenue law may be implemented~~
 11 ~~only when the Governor has declared a state of emergency~~
 12 ~~pursuant to s. 252.36.~~

13 (1) (a) The Governor and Cabinet may grant refunds of state
 14 and local taxes on motor and diesel fuel donated during a
 15 ~~declared~~ state of emergency declared pursuant to s. 252.36 for
 16 official emergency use in cases in which the state solicits the
 17 donation. The refunds may be implemented by a vote of the

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18 majority of the Governor and Cabinet during a public meeting or
19 by a majority jointly signing a written order.

20 (b) The authorized refunds of state and local taxes on
21 motor and diesel fuel apply to taxes imposed by chapter 206.

22 (2) Notwithstanding any other provision of law, the
23 executive director of the Department of Revenue may implement
24 the following actions during a ~~declared~~ state of emergency
25 declared pursuant to s. 252.36 for those revenue sources over
26 which the department is granted administrative control pursuant
27 to s. 213.05:

28 (a) Extend the stipulated due date for tax returns and
29 accompanying tax payments; and

30 (b) Waive interest that accrues during the period of the
31 state of emergency on taxes due prior to and during the period
32 of the disaster.

33 (3) (a) As used in this subsection, the term:

34 1. "Disaster-response period" means:

35 a. A period that begins 10 calendar days before the first
36 day of a state of emergency declared pursuant to s. 252.36 and
37 ends on the 60th calendar day after the end of the declared
38 state of emergency; or

39 b. A period that begins on the date that an out-of-state
40 business enters this state in good faith under a mutual aid
41 agreement and in anticipation of a disaster or an emergency,
42 regardless of whether a state of emergency is declared, and ends
43 on the date that the work is concluded, or 7 calendar days after

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44 the out-of-state business enters this state, whichever occurs
45 first.

46 2. "Emergency-related work" means repairing, renovating,
47 installing, building, rendering services, or other business
48 activities that relate to infrastructure that has been damaged,
49 impaired, or destroyed by an event that has resulted in a
50 declaration of a state of emergency; or rendering such services
51 or performing such activities in anticipation of or in response
52 to a disaster or an emergency, regardless of whether a state of
53 emergency is declared.

54 3. "Infrastructure" means public roads; public bridges;
55 property, equipment, and related support facilities owned or
56 used by communication networks, electric generating systems,
57 electric transmission and distribution systems, gas transmission
58 and distribution systems, or water pipelines.

59 4. "Mutual aid agreement" means an agreement to which two
60 or more business entities are parties and under which a public
61 utility, municipally owned utility, electric cooperative,
62 natural gas special district, natural gas transmission pipeline,
63 or joint agency owning, operating, or owning and operating
64 infrastructure used for electric generation, electric or gas
65 transmission, or electric or gas distribution in this state may
66 request that an out-of-state business perform work in this state
67 in anticipation of a disaster or an emergency.

68 5. "Out-of-state business" means a business entity that:

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69 a. Does not have a presence in this state, except with
70 respect to the performance of emergency-related work, and
71 conducts no business in this state, and whose services are
72 requested by a registered business or by a unit of state or
73 local government for purposes of performing emergency-related
74 work in this state; and

75 b. Is not registered and does not have tax filings or
76 presence sufficient to require the collection or payment of a
77 tax in this state during the tax year immediately before the
78 disaster-response period. The term also includes a business
79 entity that is affiliated with a registered business solely
80 through common ownership.

81 6. "Out-of-state employee" means an employee who does not
82 work in this state, except for emergency-related work on
83 infrastructure during a disaster-response period.

84 7. "Registered business" means a business entity that is
85 registered to do business in this state before the disaster-
86 response period begins.

87 (b)1. Notwithstanding any other law, an out-of-state
88 business that is conducting operations within this state during
89 a disaster-response period solely for purposes of performing
90 emergency-related work or pursuant to a mutual aid agreement is
91 not considered to have established a level of presence that
92 would require that business to register, file, and remit state
93 or local taxes or fees or require that business to be subject to
94 any registration, licensing, or filing requirements in this

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95 state. For purposes of any state or local tax on or measured, in
96 whole or in part, by net or gross income or receipts, the
97 activity of the out-of-state business conducted in this state
98 during the disaster-response period must be disregarded with
99 respect to any filing requirements for such tax, including the
100 filing required for a consolidated group of which the out-of-
101 state business may be a part. This includes the following:

102 a. Reemployment assistance taxes.

103 b. State or local professional or occupational licensing
104 requirements or related fees.

105 c. Local business taxes.

106 d. Taxes on the operation of commercial motor vehicles.

107 e. Corporate income tax.

108 f. Tangible personal property tax and use tax on equipment
109 that is brought into the state by the out-of-state business,
110 used by the out-of-state business only to perform emergency-
111 related work during the disaster-response period, and removed
112 from the state by the out-of-state business following the
113 disaster-response period.

114 2. Notwithstanding any other law, an out-of-state employee
115 whose only employment in this state is for the performance of
116 emergency-related work or pursuant to a mutual aid agreement
117 during a disaster-response period is not required to comply with
118 state or local occupational licensing requirements or related
119 fees.

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120 (c) An out-of-state business or out-of-state employee who
121 remains in this state after the disaster-response period is not
122 entitled to the privileges provided in this subsection for
123 activities performed after the disaster-response period ends and
124 is subject to the state's normal standards for establishing
125 presence or residency or for doing business in the state.

126 Section 2. This act shall take effect upon becoming a law.

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129 **T I T L E A M E N D M E N T**

130 Remove everything before the enacting clause and insert:
131 An act relating to applicability of revenue laws to
132 out-of-state businesses during disaster-response
133 periods; amending s. 213.055, F.S.; providing
134 definitions; providing exemptions from certain
135 registration and licensing requirements and taxes for
136 out-of-state businesses and employees that enter the
137 state in response to a disaster or an emergency;
138 specifying the applicability of certain transaction
139 taxes and fees; specifying the obligations and
140 privileges of an out-of-state business or employee
141 after the disaster-response period; providing an
142 effective date.